

## STATUS OF FUNDS RESPONSIBILITIES

Each month, financial and budget analysts from the field (area, state, and regional offices), the headquarters financial management staffs, FMD, and PPD work together to provide the APHIS Administrator with a complete, accurate, and timely financial picture of the Agency. Each of these players has a key role in the overall status of funds process.<sup>1</sup>

<p><b>Field (Regional and State/Area):</b></p> <ul style="list-style-type: none"> <li>• Maintain current BRIO and FFIS data analysis for current and prior years.</li> <li>• Produce obligation reports for fund unit managers.</li> <li>• Download obligations data and distribute obligation reports for review.</li> <li>• Review obligations for invalid accounting codes.</li> <li>• Review obligations in non-recurring object classes to ensure validity.</li> <li>• Update annual non-recurring amounts.</li> <li>• Reconcile transaction documents and correct errors.</li> <li>• Produce year-to-date adjustment data.</li> <li>• Produce annualized adjustment data based on shifts from the standard projection formula.</li> <li>• Meet with Regional Administrative Officer and Director to discuss status of funds reports.</li> <li>• Forward status of funds reports to headquarters.</li> <li>• Ensure corrections are processed through the official accounting system to affect updates including transfers, revisions to stored accounting, and requests for time and attendance corrections.</li> </ul>
<p><b>Financial Management Staffs:</b></p> <ul style="list-style-type: none"> <li>• Review regional status of funds to ensure accuracy and consolidate into national level report.</li> <li>• Reconcile headquarters transaction documents and correct errors.</li> <li>• Compare current month projections with previous month projections.</li> <li>• Run BRIO and FFIS reports for national level for current/prior years.</li> <li>• Meet with the unit Deputy Administrator to discuss projections and balances, potential funding problems, and options for dealing with problems.</li> <li>• Make program-wide adjustments or estimates in FFIS when deadlines are short.</li> <li>• Meet with PPD to discuss status of funds reports.</li> <li>• After PPD and Deputy Administrator level briefings, send final products to all regions for their information and request additional information as needed.</li> </ul>
<p><b>PPD:</b></p> <ul style="list-style-type: none"> <li>• Meet with Financial Manager to discuss unit's status of funds reports and potential funding issues.</li> <li>• Review the information to minimize questions from the Administrator and the Department.</li> <li>• Prepare special analyses to illustrate the unit's spending patterns and plans. Analyses may include trend analysis, a cost/benefit analysis, an analysis of line item balances, a comparison to prior year spending, a staff-year analysis, or an examination of allocation issues.</li> <li>• Present status of funds to the APHIS Budget Office in PPD-BPAS.</li> <li>• Consolidate unit status of funds reports into Agency level projections.</li> <li>• Present status of funds and potential funding issues to the Administrator.</li> <li>• Manage the support activity funding (SAF) processing.</li> </ul>

<sup>1</sup> It should be noted that for a number of the support units, the entire status of funds process is carried out in FMD, from reconciliation to analysis and reporting. Other support units reconcile their own documents but rely on BEST for analysis and reporting.

## Exhibit 7-1

### FMD:

- Facilitate the gatherers and consolidators in the support units to ensure accuracy in the data analysis.
- Work with PPD to monitor total agency status of funds balances are within allocations.
- Oversee the budget execution activities of the entire Agency.
- Maintain a vigilance for accuracy in prior year accounts.

### Support Unit:

#### Gatherers –

- Updating the SOF spreadsheet with obligations, commitments,<sup>1</sup> and planned projections.<sup>2</sup>
- Updating the SOF payroll spreadsheet.
- Reconciling all transaction detail reports and correcting errors.
- Meet the monthly deadlines.

#### Reconciliation Analysts –

- Monitor gatherers progress to ensure accuracy and timely reporting.
- Update the SOF spreadsheet each month.
- Ensure timely report production to meet deadlines.
- Work with your financial manager and the FMD-BEST team to accurately monitor your unit's status of funds on a monthly basis.

### Financial Manager:

- Work with the reconciliation analyst to communicate committed and planned expenditures.
- Work with the reconciliation analyst to identify and correct erroneous or missing expenditures on reports.
- Monthly analyze your unit's status to determine performance goals, achievements, and changes that may be necessary.

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<sup>1</sup> Commitments are items that are not reflected in FFIS data yet, but documents have been submitted, such that APHIS is committed to pay.

<sup>2</sup> Planned items are “in the works” action that no paper work has been completed, but chances are good it will happen.